



**IRS** Department of the Treasury  
Internal Revenue Service  
290 BROADWAY  
NEW YORK, NY 10007

Date: August 14, 2008

Chapter and Case Number:

11 05-44580-RDD

Person to Contact:

SANDRA FELIU

Contact Telephone Number:

(212) 436-1338

Employee Fax Number:

(212) 436-1931

Employee Identification Number:

13-05029

ROBERT D. DRAIN  
U.S. BANKRUPTCY COURT  
ONE BOWLING GREEN  
NEW YORK, NY 10004-1408

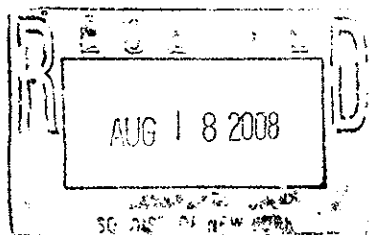
Debtor: DELPHI AUTOMOTIVE SYSTEMS KOREA INC  
Bankruptcy Filed October 8, 2005

This is to certify that the records of the Internal Revenue Service reflect that the taxpayer was not liable for the account shown on the Request for Payment of Internal Revenue Taxes (Administrative Expenses) filed on 05/31/2007 and the claim is no longer in force and effect.

If you have any questions, our contact information is shown above. Thank you for your cooperation.

/s/ MARIE CERCHERO  
GROUP 6 MANAGER

cc: DELPHI AUTOMOTIVE SYSTEMS KOREA INC  
SKADDEN ARPS SLATE MEACHER & FLOM



Letter 3930CG (11-2004)  
Catalog Number 38951Q

*Acknowledgement,*